

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

UNITED STATES OF AMERICA,
Plaintiff,

v.

ALEXANDRU BITTNER,
Defendant.

Case No. 4:19-cv-00415

JOINT STIPULATION

The Plaintiff United States and Defendant Alexandru Bittner jointly stipulate that Defendant is not entitled to a jury trial on the issues of whether under 31 U.S.C. § 5321(a)(5) the maximum non-willful FBAR penalty of \$10,000 is a per form or per account violation, whether the IRS acted in violation of the Administrative Procedure Act (“APA”), whether the assessed FBAR penalties constitute unconscionable punishment, whether the assessed FBAR penalties constitute an improper criminal sanction and whether the assessed FBAR penalties violate the Excessive Fines Clause of the Eighth Amendment of the U.S. Constitution.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Herbert W. Linder
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing motion has been made on
March 30, 2020, by the Clerk's ECF filing system to:

CLARK HILL STRASBURGER
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/s/ Herbert W. Linder
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